INDEX TO VOLUME 13, 1993

AUTHORS

Allen, Arthur and George Sanders, Signaling Government Financial Reporting Quality to Credit Analysts (Fall): 73–84.

Bell, Michael E. and Joyce Y. Mann, Federal Infrastructure Grants-In-Aid: An Ad Hoc Infrastructure Strategy (Fall): 9–22.

Brannan, Rodger L., The Single Audit Act of 1984: A Survey of Practitioners (Summer): 66–74.

Byrnes, Patricia E., Defense Business Operating Fund: Description and Implementation Issues (Winter): 29–44.

Caiden, Naomi, The Roads to Transformation: Budgeting Issues in the Czech and Slovak Federal Republic 1989–1992 (Winter): 57–71.

Copley, Paul A. and Mary S. Doucet, Auditor Tenure, Fixed Fee Contracts, and the Supply of Substandard Single Audits (Fall): 23–35.

Doucet, Mary S. and Paul A. Copley, Auditor Tenure, Fixed Fee Contracts, and the Supply of Substandard Single Audits (Fall): 23–35.

Doyle, Richard and Jerry L. McCaffery, The Budget Enforcement Act in 1992: Necessary But Not Sufficient (Summer): 20–37.

Elmore, Robert C. and Zabihollah Rezaee, The Need for Enhanced Defense Contractor Cost Management Systems (Winter): 45–56.

Forrester, John P., Municipal Capital Budgeting: An Examination (Summer): 85–103.

Gold, Steven D. and Sarah Ritchie, State Policies Affecting Cities and Counties in 1992 (Spring): 3–18.

Grizzle, Gloria A. and Gwen Power, Medicaid Spending Dynamics: Implications for Cost Control Strategies (Winter): 18–28.

Hildreth, W. Bartley, Federal Financial Management Control Systems: An Integrative Framework (Spring): 77–86.

Hush, Lawrence W., The Federal, and the State and Local Roles in Government Expenditures (Summer): 38–55.

Jones, L.R., Counterpoint Essay: Nine Reasons Why the CFO Act May Not Achieve Its Objectives (Spring): 87–94.

Jones, L.R. and Jerry L. McCaffery, Implementation of the Federal Chief Financial Officers Act (Spring): 68–76.

Jones, L.R. and Jerry L. McCaffery, Symposium on Federal Financial Management: Part II, Introduction (Spring): 59–60.

Joyce, Philip G., The Reiterative Nature of Budget Reform: Is There Anything New in Federal Budgeting? (Fall): 36–48.

Joyce, Philip G., Using Performance Measures for Federal Budgeting: Proposals and Prospects (Winter): 3–17.

Kearns, Paula S., The Determinants of State Budget Periodicity: An Empirical Analysis (Spring): 40–58.

Keith, Richard L. and Joseph A. McHugh, Valuing Massachusetts' Fixed Assets: A Contemporary Solution to an Historical Problem (Fall): 102–107.

Kemmet, Lyndee, Living with a Deficit: Indio, California (Summer): 104–113.

Leigland, James, Decentralizing the Development Budget Process in Indonesia: Progress and Prospects (Fall): 85–101.

Liou, Kuo-Tsai and Thomas D. Lynch, Perceptions on Federal Budget Reforms: Public Budgeting Researcher's View (Summer): 56–65.

Lynch, Thomas D. and Kuo-Tsai Liou, Perceptions on Federal Budget Reforms: Public Budgeting Researcher's View (Summer): 56–65.

Mann, Joyce Y. and Michael E. Bell, Federal Infrastructure Grants-In-Aid: An Ad Hoc Infrastructure Strategy (Fall): 9–22.

Mazur, Edward J., The Vision of Federal Financial Management (Spring): 61–67.

McCaffery, Jerry L. and L.R. Jones, Implementation of the Federal Chief Financial Officers Act (Spring): 68–76.

McCaffery, Jerry L. and L.R. Jones, Symposium on Federal Financial Management: Part II, Introduction (Spring): 59–60.

McCaffery, Jerry L. and Richard Doyle, The Budget Enforcement Act in 1992: Necessary But Not Sufficient (Summer): 20–37.

McHugh, Joseph A. and Richard L. Keith, Valuing Massachusetts' Fixed Assets: A Contemporary Solution to an Historical Problem (Fall): 102–107.

Miller, Glenn H., Jr., Profligacy or Prudence?

INDEX TO VOLUME 13, 1993

AUTHORS

Allen, Arthur and George Sanders, Signaling Government Financial Reporting Quality to Credit Analysts (Fall): 73–84.

Bell, Michael E. and Joyce Y. Mann, Federal Infrastructure Grants-In-Aid: An Ad Hoc Infrastructure Strategy (Fall): 9–22.

Brannan, Rodger L., The Single Audit Act of 1984: A Survey of Practitioners (Summer): 66–74.

Byrnes, Patricia E., Defense Business Operating Fund: Description and Implementation Issues (Winter): 29–44.

Caiden, Naomi, The Roads to Transformation: Budgeting Issues in the Czech and Slovak Federal Republic 1989–1992 (Winter): 57–71.

Copley, Paul A. and Mary S. Doucet, Auditor Tenure, Fixed Fee Contracts, and the Supply of Substandard Single Audits (Fall): 23–35.

Doucet, Mary S. and Paul A. Copley, Auditor Tenure, Fixed Fee Contracts, and the Supply of Substandard Single Audits (Fall): 23–35.

Doyle, Richard and Jerry L. McCaffery, The Budget Enforcement Act in 1992: Necessary But Not Sufficient (Summer): 20–37.

Elmore, Robert C. and Zabihollah Rezaee, The Need for Enhanced Defense Contractor Cost Management Systems (Winter): 45–56.

Forrester, John P., Municipal Capital Budgeting: An Examination (Summer): 85–103.

Gold, Steven D. and Sarah Ritchie, State Policies Affecting Cities and Counties in 1992 (Spring): 3–18.

Grizzle, Gloria A. and Gwen Power, Medicaid Spending Dynamics: Implications for Cost Control Strategies (Winter): 18–28.

Hildreth, W. Bartley, Federal Financial Management Control Systems: An Integrative Framework (Spring): 77–86.

Hush, Lawrence W., The Federal, and the State and Local Roles in Government Expenditures (Summer): 38–55.

Jones, L.R., Counterpoint Essay: Nine Reasons Why the CFO Act May Not Achieve Its Objectives (Spring): 87–94.

Jones, L.R. and Jerry L. McCaffery, Implementation of the Federal Chief Financial Officers Act (Spring): 68–76.

Jones, L.R. and Jerry L. McCaffery, Symposium on Federal Financial Management: Part II, Introduction (Spring): 59–60.

Joyce, Philip G., The Reiterative Nature of Budget Reform: Is There Anything New in Federal Budgeting? (Fall): 36–48.

Joyce, Philip G., Using Performance Measures for Federal Budgeting: Proposals and Prospects (Winter): 3–17.

Kearns, Paula S., The Determinants of State Budget Periodicity: An Empirical Analysis (Spring): 40–58.

Keith, Richard L. and Joseph A. McHugh, Valuing Massachusetts' Fixed Assets: A Contemporary Solution to an Historical Problem (Fall): 102–107.

Kemmet, Lyndee, Living with a Deficit: Indio, California (Summer): 104–113.

Leigland, James, Decentralizing the Development Budget Process in Indonesia: Progress and Prospects (Fall): 85–101.

Liou, Kuo-Tsai and Thomas D. Lynch, Perceptions on Federal Budget Reforms: Public Budgeting Researcher's View (Summer): 56–65.

Lynch, Thomas D. and Kuo-Tsai Liou, Perceptions on Federal Budget Reforms: Public Budgeting Researcher's View (Summer): 56–65.

Mann, Joyce Y. and Michael E. Bell, Federal Infrastructure Grants-In-Aid: An Ad Hoc Infrastructure Strategy (Fall): 9–22.

Mazur, Edward J., The Vision of Federal Financial Management (Spring): 61–67.

McCaffery, Jerry L. and L.R. Jones, Implementation of the Federal Chief Financial Officers Act (Spring): 68–76.

McCaffery, Jerry L. and L.R. Jones, Symposium on Federal Financial Management: Part II, Introduction (Spring): 59–60.

McCaffery, Jerry L. and Richard Doyle, The Budget Enforcement Act in 1992: Necessary But Not Sufficient (Summer): 20–37.

McHugh, Joseph A. and Richard L. Keith, Valuing Massachusetts' Fixed Assets: A Contemporary Solution to an Historical Problem (Fall): 102–107.

Miller, Glenn H., Jr., Profligacy or Prudence?

Changes in Employment and Compensation of State and Local Government Workers (Spring): 95–106.
O'Lessker, Karl, The Clinton Budget for FY 1994: Taking Aim at the Deficit (Summer): 7–19.
O'Lessker, Karl, The Sources of Growth in Federal Spending (Winter): 72–82.
Pagano, Michael A., Balancing Cities' Books in 1992: An Assessment of City Fiscal Conditions (Spring): 19–39.
Power, Gwen and Gloria A. Grizzle, Medicaid Spending Dynamics: Implications for Cost Control Strategies (Winter): 18–28.
Reinhard, Richard T. and Brian D. Scott, Downtown Management Districts: Leadership and Stability for North America's Downtowns (Spring): 107–111.
Rezaee, Zabihollah and Robert C. Elmore, The Need for Enhanced Defense Contractor Cost Management Systems (Winter): 45–56.
Ritchie, Sarah and Steven D. Gold, State Policies Affecting Cities and Counties in 1992 (Spring): 3–18.
Sanders, George and Arthur Allen, Signaling Government Financial Reporting Quality to Credit Analysts (Fall): 73–84.
Scott, Brian D. and Richard T. Reinhard, Downtown Management Districts: Leadership and Stability for North America's Downtowns (Spring): 107–111.
Suttenfield, Nancy D. and L. Carole Wharton, Seizing the Opportunities of Fiscal Retrenchment (Fall): 49–62.
Tyer, Charlie B., Local Government Reserve Funds: Policy Alternatives and Political Strategies (Summer): 75–84.
Ubokudom, Sunday E., The Kansas Financial Information System (KFIS): Policy Design and Policy Failure (Fall): 63–72.
Wharton, L. Carole and Nancy C. Suttenfield, Seizing the Opportunities of Fiscal Retrenchment (Fall): 49–62.

TITLES

Auditor Tenure, Fixed Fee Contracts, and the Supply of Substandard Single Audits, Paul A. Copley and Mary S. Doucet (Fall): 23–35.
Balancing Cities' Books in 1992: An Assessment of City Fiscal Conditions, Michael A. Pagano (Spring): 19–39.
The Budget Enforcement Act in 1992: Necessary But Not Sufficient, Richard Doyle and Jerry L. McCaffery (Summer): 20–37.
The Clinton Budget for FY 1994: Taking Aim at the Deficit, Karl O'Lessker (Summer): 7–19.
Counterpoint Essay: Nine Reasons Why the CFO Act May Not Achieve Its Objectives, L.R. Jones (Spring): 87–94.
Decentralizing the Development Budget Process in Indonesia: Progress and Prospects, James Leigland (Fall): 85–101.
Defense Business Operating Fund: Description and Implementation Issues, Patricia E. Byrnes (Winter): 29–44.
The Determinants of State Budget Periodicity: An Empirical Analysis, Paula S. Kearns (Spring): 40–58.
Downtown Management Districts: Leadership and Stability for North America's Downtowns, Richard T. Reinhard and Brian D. Scott (Spring): 107–111.
Federal Financial Management Control Systems: An Integrative Framework, W. Bartley Hildreth (Spring): 77–86.
Federal Infrastructure Grants-In-Aid: An Ad Hoc Infrastructure Strategy, Joyce Y. Mann and Michael E. Bell (Fall): 9–22.
The Federal, and the State and Local Roles in Government Expenditures, Lawrence W. Hush (Summer): 38–55.
Implementation of the Federal Chief Financial Officers Act, L.R. Jones and Jerry L. McCaffery (Spring): 68–76.
The Kansas Financial Information System (KFIS): Policy Design and Policy Failure, Sunday E. Ubokudom (Fall): 63–72.
Living with a Deficit: Indio, California, Lyndee Kemmet (Summer): 104–113.
Local Government Reserve Funds: Policy Alternatives and Political Strategies, Charlie B. Tyer (Summer): 75–84.
Medicaid Spending Dynamics: Implications for Cost Control Strategies, Gloria A Grizzle and Gwen Power (Winter): 18–28.
Municipal Capital Budgeting: An Examination, John P. Forrester (Summer): 85–103.
The Need for Enhanced Defense Contractor Cost Management Systems, Zabihollah Rezaee and Robert C. Elmore (Winter): 45–56.
Perceptions on Federal Budget Reforms: Public Budgeting Researchers' View, Thomas D. Lynch and Kuo-Tsai Liou (Summer): 56–65.
Profligacy or Prudence? Changes in Employment and Compensation of State and Local Government Workers, Glenn H. Miller, Jr. (Spring): 95–106.
The Reiterative Nature of Budget Reform: Is There Anything New in Federal Budgeting?, Philip G. Joyce (Fall): 36–48.

The Roads to Transformation: Budgeting Issues in the Czech and Slovak Federal Republic 1989–1992, Naomi Caiden (Winter): 57–71.
Seizing the Opportunities of Fiscal Retrenchment, Nancy D. Suttenfield and L. Carole Wharton (Fall): 73–84.
The Single Audit Act of 1984: A Survey of Practitioners, Rodger L. Brannan (Summer): 66–74.
The Sources of Growth in Federal Spending, Karl O'Lessker (Winter): 72–82.
State Policies Affecting Cities and Counties in 1992, Steven D. Gold and Sarah Ritchie (Spring): 3–18.
Symposium on Federal Financial Management: Part II, Introduction, L.R. Jones and Jerry L. McCaffery (Spring): 59–60.
Using Performance Measures for Federal Budgeting: Proposals and Prospects, Philip G. Joyce (Winter): 3–17.
Valuing Massachusetts' Fixed Assets: A Contemporary Solution to an Historical Problem, Richard L. Keith and Joseph A. McHugh (Fall): 102–107.
The Vision of Federal Financial Management, Edward J. Mazur (Spring): 61–67.

BOOK REVIEWS

Gosling, James J. *Budgetary Politics in American Governments*, reviewed by Karen A. Stanford (Winter): 83–84.
Gray, Andrew, Jenkins, Bill, and Segsworth, Bob, eds., *Budgeting, Auditing and Evaluation: Functions and Integration on Seven Governments*, reviewed by Naomi Caiden (Winter): 88–90.
Nicholls, Don, *State Finance Victoria: Independent Review of Victoria's Public Sector Finances*, reviewed by Naomi Caiden (Winter): 87–88.
Steuerle, C. Eugene, *The Tax Decade: How Taxes Came to Dominate the Public Agenda*, reviewed by F. Ted Herbert (Winter): 85–87.